



Self-Review – Vacation Rental Properties

Charges Subject to Both Sales Tax and Transient Room Tax

Rental charges on lodging where each stay is for less than 30 consecutive days
Parking lot fee for space to park a house trailer, travel trailer, or tent trailer for less than 30 consecutive days
Reservation fee
Reservation change fee
Resort fee
Transaction fee
Cleaning fee
Front desk labor fee

Early departure / late departure fee
Roll-away bed fee
Hot tub fee
Damage fee
Smoking fee
Pet fee
Innkeepers fee (imposed by some cities)
Electricity, propane gas, or similar charges when charged in conjunction with accommodation services

Charges Subject to Sales Tax

Intrastate (local) telephone charges
Laundry / dry cleaning services
Pay-per-view movies / access to videos, video games
Equipment rental
Sundry items sold
Grocery service
Copy charges

Receiving a fax
Room service (also subject to the restaurant tax for food or drink prepared for immediate consumption)
Tips for staff (mandatory tips included on invoice)
Ski packages (tax is collected by the third party provider)

Charges Exempt from Both Sales Tax and Transient Room Tax

Rental charges on lodging where each stay is for 30 consecutive days or more
Cancellation fee
Interstate telephone charges
Internet access charges
Shipping charges
Late payment fee
Trip insurance
Damage deposit
Concierge fee
Parking fee
Replacement keys

Safe deposit box fee
Credit card fee
Check in fee for nonpaying guests
Ground transportation / transfers
Tips for staff (voluntary tips not included on invoice)
Meeting room charges
Returned check fees
Coin-operated laundry
Damage fee (billed to property owner by property manager)

Please be aware these examples are NOT all-inclusive. These lists are intended to provide you with general guidelines regarding the taxability of your sales. If you have questions, please contact us at one of the numbers listed on the cover letter, and we will be happy to discuss them with you.



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Purchases Subject to Sales and Use Tax

Furniture
Decorations
Household appliances
Electronics (TVs, DVD players, stereos, CDs, computers & accessories, etc.)
Complimentary food provided to renters
Kitchen/cleaning supplies
Towels and bathroom supplies (soap, shampoo, tissue, etc.)
Bedding
Magazine subscriptions
Repairs to tangible personal property
Other tangible personal property purchased to be used or consumed, including
Internet purchases*

Purchases Exempt from Sales and Use Tax

Advertising fees (newspaper, magazine, internet, etc.)
Room cleaning services
Consulting services
Legal services
Accounting services
Services to property (landscaping, lawn care, snow removal, etc.)
Repairs to building (or to other real property)
Newspaper subscriptions
Separately stated delivery charges**

*Internet purchases are treated the same for sales and use tax purposes as any other out-of-state purchases (i.e. catalog purchases from out-of-state) and payment of the use tax to the Tax Commission is required by the purchaser if the seller does not collect the tax.

** Prior to July 1, 2005, delivery charges (handling charges, shipping and handling, etc.) were subject to tax unless the charge was the actual shipping amount. After July 1, 2005, all separately stated delivery charges are nontaxable.

Please be aware these examples are NOT all-inclusive. These lists are intended to provide you with general guidelines regarding the taxability of your purchases. If you have questions, please contact us at one of the numbers listed on the cover letter, and we will be happy to discuss them with you.

Additional information may be found in Administrative Rules R865-19S-79, R865-19S-96, and R865-21U-6, and Publication 56. These references and other supplemental research sources may be found on the Internet at tax.utah.gov.